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UNITED STATES BANKRUPTCY COURT FOR NEW YORK SOUTHERN BANKRUPTCY COURT

In re:	Delphi Automotive Systems
	LLC

Chapter 11

Case Nos. 05-44481

Claim No.

Debtor.

NOTICE OF TRANSFER OF CLAIM PURSUANT TO FRBP RULE 3001(e)(1)

1. TO:	TOPPER MANUFACTURING INC	("Transferor")
	[TRANSFEROR NAME & ADDRESS]	
	1729 E FRONTAGE RD	
	TOPPER INDUSTRIAL	
	STURTEVANT, WI 53177	<u>. </u>
together Claim")	with all applicable interest, fees and expenses related ther Transfer \$44,890.00 to:	eto (the "Transferred
	Madison Niche Opportunities, LLC	("Transferee")
	[TRANSFEREE NAME & ADDRESS]	
	6310 Lamar Ave	
	6310 Lamar Ave Suite 120	

No action is required if you do not object to the transfer of you claim.

Rick Newkirk

Madison Liquidity Investors, LLC.

(800) 896-8913

Madison Liquidity Investors, LLC.

6310 Lamar Ave, Suite 120 Overland Park, KS 66202 Phone: (800) 896-8913 Fax: (913) 982-5039

February 15, 2006

Kathleen Farrell New York Southern Bankruptcy Court 1 Bowling Green Floor 6 New York, NY 10004-1415

RE: Delphi Automotive Systems LLC

Buyer: Madison Niche Opportunities, LLC

Enclosed please find an Evidence of Transfer of Claim form properly executed, with all supporting documents, by the registered claimant for the purpose of completing the transfer from the claimant to Madison Liquidity Investors, LLC..

Name:

TOPPER MANUFACTURING INC 1729 E FRONTAGE RD TOPPER INDUSTRIAL STURTEVANT, WI 53177

Social Sec. No./Tax ID: 39-1804408

Transfer Agreement Number: 102168413

Request for Confirmation of Transfer

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Pg 3 of 3 EVIDENCE OF TRANSFER OF CLAIM

TO: AND TO: New York Southern Bankruptcy Court Madison Liquidity Investors, LLC.

6310 Lamar Ave, Suite 120 Overland Park, KS 66202

Toper McAloper Industry (Name of Claimant), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Madison Liquidity Investors, LLC., its successors, with offices at 6310 Lamar Ave, Suite 120, Overland Park, KS 66202, and assigns all right, title and interest in and to the Claim(s) of Claimant against Delphi Automotive Systems LLC in the New York Southern Bankruptcy Court, The case entitled In re Delphi Automotive Systems LLC, with a Case Number of 05-44481 pending in the Court., including without limitation those receivables of Claimant.

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHERE OF dated as of the 13th day of February 2006
INAME OF CLAIMANTY Topper Manufacturing AKA Topper Industrial Ir
By: (Signature of Claimant)
Print Name: Edmund Brown.
Print Name: Edmond Brown 1729 Got Frontage Rd (Address) RCVD
Starterant UI 53177 (Address)
39-1804408 (SS#/Tax ID)
By:(Signature of Co-Claimant)
Print Name:
(Address)
(Address)
(SS#/Tax ID)
Transfer Agreement Number: 102168413
Accepted: MADISON LIQUIDITY INVESTORS, LLC
By: (signature)
(print name)